Atty. Docket No. SP0200512-0060US

Serial No: 10/749,843

Amendments to the Claims

Please amend claims 1 and 5, and cancel claim 4 as follows:

 (Currently Amended) A method for fabricating a nonvolatile memory device comprising:

forming a lower insulating layer and a sacrificial layer on a semiconductor substrate;

patterning the sacrificial layer and forming spacers on sidewalls of the sacrificial layer pattern, the spacers comprising polymers resulting from the patterning of the sacrificial layer;

removing the an exposed lower insulating layer using the sacrificial layer pattern and the spacers as an etching mask to form a lower insulating layer pattern; and

removing the sacrificial layer pattern and the spacers;

forming an upper oxide layer with uniform thickness on the lower insulating layer pattern; and

forming a gate poly on the upper oxide layer.

- 2. (Original) The method as defined by claim 1, wherein the sacrificial layer comprises a nitride.
- 3. (Original) The method as defined by claim 1, wherein the spacers have a width between 300Å and 1000Å.
 - 4. (Cancelled)
- 5. (Currently Amended) The method as defined by claim—§ 1, further comprising forming a photoresist pattern on the sacrificial layer.

Atty. Docket No. SP0200512-0060U\$ Serial No: 10/749,843

APR-13-2006(THU) 18:01

- б. (Original) The method as defined by claim 5, wherein patterning the sacrificial layer and forming spacers comprises etching the sacrificial layer using the photoresist pattern as a mask.
- 7. (Original) The method as defined by claim 6, wherein forming the photoresist pattern comprises irradiating the photoresist with a source of light having an i-line wavelength.
- 8. (Original) The method as defined by claim 6, wherein the etched region of the sacrificial layer pattern has narrower linewidth than that defined by the photoresist pattern
- 9. (Original) The method as defined by claim 7, wherein an etched region of the sacrificial layer pattern has a narrower linewidth than that defined by the photoresist pattern.
- 10. (Original) The method as defined by claim 1, wherein removing the exposed lower insulating layer comprises wet etching the exposed lower insulating layer.
- 11. (Original) The method as defined by claim 10, wherein a region removed from the lower insulating layer pattern has a narrow linewidth relative to removing the exposed lower insulating layer using the sacrificial layer pattern alone as an etching mask.
- 12. (Original) The method as defined by claim 8, wherein removing the exposed lower insulating layer comprises wet etching the exposed lower insulating layer.
- 13. (Original) The method as defined by claim 12, wherein an etched region in the lower insulating layer pattern has a linewidth not broader than a linewidth defined by the photoresist pattern.

P. 006/008

Atty. Docket No. SP0200512-0060US Serial No: 10/749,843

14. (Original) The method as defined by claim 1, wherein the method increases a coupling ratio of the nonvolatile memory device relative to a method that removes the exposed lower insulating layer using the sacrificial layer pattern alone as an etching mask.

- 15. (Original) The method as defined by claim 2, wherein the lower insulating layer comprises an oxide.
- 16. (Original) The method as defined by claim 1, further comprising forming a tunnel oxide on the semiconductor substrate.
- 17. (Original) The method as defined by claim 16, further comprising forming a gate poly layer on the tunnel oxide.
- 18. (Original) The method as defined by claim 6, wherein the spacers are formed of polymers resulting from the etching of the sacrificial layer.